

Filing Status ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☒ Head of household (HOH) ☐ Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial DIEGO J. MARTINEZ		Last name	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED]			
Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and ✓ here ☐

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	☐	☒
				☐	☐
				☐	☐
				☐	☐

Standard Deduction for —
• Single or Married filing separately, \$12,200
• Married filing jointly or Qualifying widow(er), \$24,400
• Head of household, \$18,350
• If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2a	
		b	Taxable int. Att. Sch. B if reqd
3a	Qualified dividends	3a	
		b	Ordinary div. Att. Sch. B if reqd
4a	IRA distributions	4a	
		b	Taxable amount
c	Pensions and annuities	4c	
		d	Taxable amount
5a	Social security benefits	5a	
		b	Taxable amount
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here	6	
7a	Other income from Schedule 1, line 9	7a	57,413.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	57,413.
8a	Adjustments to income from Schedule 1, line 22	8a	4,056.
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b	53,357.
9	Standard deduction or itemized deductions (from Schedule A)	9	18,350.
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	7,001.
11a	Add lines 9 and 10	11a	25,351.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	28,006.

12a Tax (see inst.) Check if any from Form(s): 1 ☐ 88142 ☐ 49723 ☐

12a 3,086.

b Add Schedule 2, line 3, and line 12a and enter the total **12b** 3,086.**13a Child tax credit or credit for other dependents.** **13a** 500.**b** Add Schedule 3, line 7, and line 13a and enter the total **13b** 500.**14** Subtract line 13b from line 12b. If zero or less, enter -0- **14** 2,586.**15** Other taxes, including self-employment tax, from Schedule 2, line 10. **15** 8,112.**16** Add lines 14 and 15. This is your **total tax** **16** 10,698.**17** Federal income tax withheld from Forms W-2 and 1099. **17****18** Other payments and refundable credits:**a** Earned income credit (EIC) **18a****b** Additional child tax credit. Attach Schedule 8812. **18b****c** American opportunity credit from Form 8863, line 8. **18c****d** Schedule 3, line 14. **18d****e** Add lines 18a through 18d. These are your **total other payments and refundable credits** **18e****19** Add lines 17 and 18e. These are your **total payments** **19** 0.**Refund****20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**. **20****21a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here. ☐ **21a**Direct deposit?
See instructions.**b** Routing number. ☐ **c** Type: ☐ Checking ☐ Savings**d** Account number. ☐**22** Amount of line 20 you want **applied to your 2020 estimated tax** **22****Amount
You Owe****23** Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions. **23** 10,995.**24** Estimated tax penalty (see instructions) **24** 297.**Third Party
Designee**(Other than
paid preparer)Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below.☒ NoDesignee's
name ▶Phone
no. ▶Personal identification
number (PIN) ▶**Sign
Here**Joint return?
See instructions.
Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection
PIN, enter it
here (see inst.)Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity
Protection PIN, enter
it here (see inst.)

Phone no. [REDACTED]

Email address

**Paid
Preparer
Use Only**

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☒ 3rd Party Designee

Firm's name ▶ [REDACTED]

Phone no. [REDACTED]

☐ Self-employed

Firm's address ▶ [REDACTED]

Firm's EIN ▶ [REDACTED]

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► Attach to Form 1040 or 1040-SR.
► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. 01

Name(s) shown on Form 1040 or 1040-SR

DIEGO J. MARTINEZ

Your social security number

[REDACTED]

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes.....	1	
2a	Alimony received.....	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C.....	3	57,413.
4	Other gains or (losses). Attach Form 4797.....	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....	5	
6	Farm income or (loss). Attach Schedule F.....	6	
7	Unemployment compensation.....	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a.....	9	57,413.

Part II Adjustments to Income

10	Educator expenses.....	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	11	
12	Health savings account deduction. Attach Form 8889.....	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903.....	13	
14	Deductible part of self-employment tax. Attach Schedule SE.....	14	4,056.
15	Self-employed SEP, SIMPLE, and qualified plans.....	15	
16	Self-employed health insurance deduction.....	16	
17	Penalty on early withdrawal of savings.....	17	
18a	Alimony paid.....	18a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction.....	19	
20	Student loan interest deduction.....	20	
21	Tuition and fees. Attach Form 8917.....	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a.....	22	4,056.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► **Attach to Form 1040 or 1040-SR.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

DIEGO J. MARTINEZ

Your social security number

[REDACTED]

Part I Tax

1	Alternative minimum tax. Attach Form 6251.	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b.	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.	4	8,112.
5	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919.	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required.	6	
7a	Household employment taxes. Attach Schedule H.	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required.	7b	
8	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	8	
9	Section 965 net tax liability installment from Form 965-A.	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15.	10	8,112.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2019

Department of the Treasury
Internal Revenue Service (99)

▶ **Go to www.irs.gov/ScheduleC for instructions and the latest information.**
▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.**

Attachment
Sequence No. **09**

Name of proprietor

DIEGO J. MARTINEZ

Social security number (SSN)

[REDACTED]

A Principal business or profession, including product or service (see instructions)

LEGAL ASSISTANCE

B Enter code from instructions

▶ [REDACTED]

C Business name. If no separate business name, leave blank.

DM SERVICES

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

[REDACTED]

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2019, check here ☐

I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No

J If "Yes," did you or will you file required Forms 1099? ☒ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	252,398.
2 Returns and allowances.	2	
3 Subtract line 2 from line 1.	3	252,398.
4 Cost of goods sold (from line 42).	4	
5 Gross profit. Subtract line 4 from line 3.	5	252,398.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	6	
7 Gross income. Add lines 5 and 6.	7	252,398.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising.	8	2,835.	18 Office expense (see instructions).	18	1,604.
9 Car and truck expenses (see instructions).	9		19 Pension and profit-sharing plans.	19	
10 Commissions and fees.	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions).	11		a Vehicles, machinery, and equipment.	20a	2,670.
12 Depletion.	12		b Other business property.	20b	12,872.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	5,890.	21 Repairs and maintenance.	21	447.
14 Employee benefit programs (other than on line 19).	14		22 Supplies (not included in Part III).	22	3,149.
15 Insurance (other than health).	15	471.	23 Taxes and licenses.	23	
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.).	16a		a Travel.	24a	831.
b Other.	16b		b Deductible meals (see instructions).	24b	3,984.
17 Legal and professional services	17	270.	25 Utilities.	25	12,589.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28	194,985.	26 Wages (less employment credits).	26	
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	57,413.	27a Other expenses (from line 48).	27a	147,373.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		b Reserved for future use.	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	57,413.			

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35
36 Purchases less cost of items withdrawn for personal use.	36
37 Cost of labor. Do not include any amounts paid to yourself.	37
38 Materials and supplies.	38
39 Other costs	39
40 Add lines 35 through 39.	40
41 Inventory at end of year.	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BONDS PAID	94,265.
CREDIT CARD FEES	8,380.
Dues and Subscriptions	785.
INMATE CALLS	3,779.
Outside Services	35,348.
Telephone	4,816.
48 Total other expenses. Enter here and on line 27a	48 147,373.

SCHEDULE SE
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040, 1040-SR, or 1040-NR)

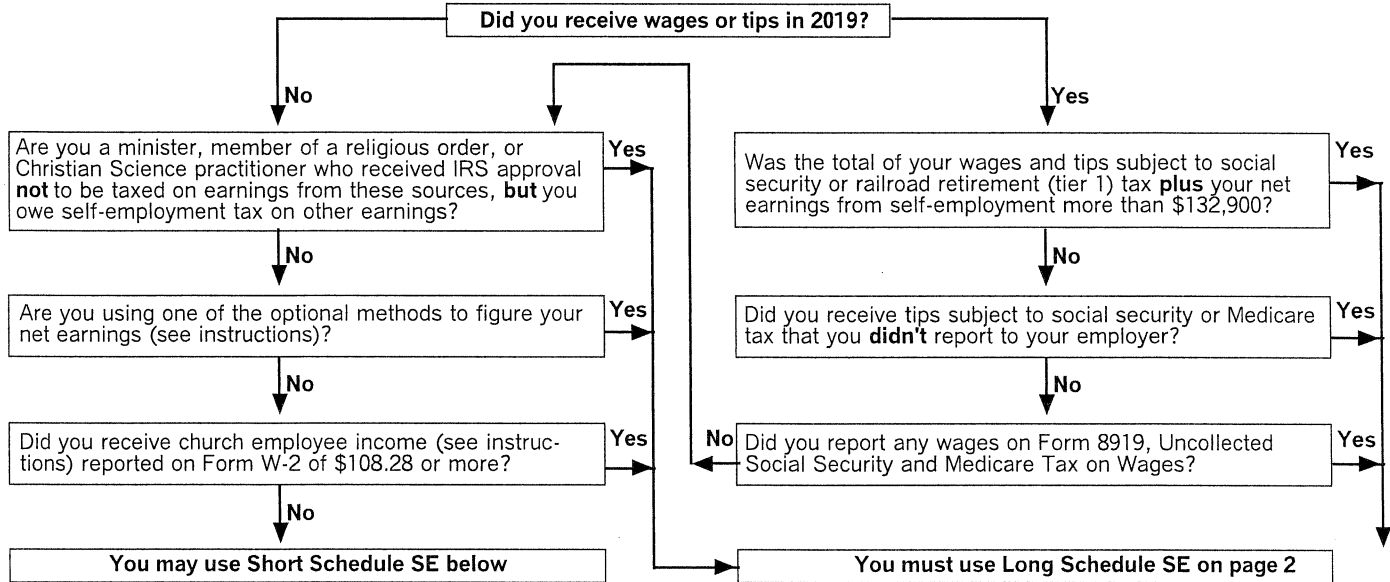
DIEGO J. MARTINEZ

Social security number of person
with **self-employment** income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A – Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH.....	1 b	
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report.....	2	57,413.
3 Combine lines 1a, 1b, and 2.....	3	57,413.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b.....	4	53,021.
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.	5	8,112.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27.	6	4,056.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040 or 1040-SR) 2019

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

► To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.**2019**Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

DIEGO J. MARTINEZ

Taxpayer identification number

Enter preparer's name and PTIN

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I—V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☒ HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s)	☒	☐	
List those documents, if any, that you relied on.			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	☒	☐	☐

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (2019)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☐	☐	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☒	☐

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form 8867 (2019)

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0123

2019Attachment
Sequence No. **55**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

DIEGO J. MARTINEZ

Your taxpayer identification number

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	DM SERVICES		53,357.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	53,357.	
3	Qualified business net (loss) carryforward from the prior year.	3	0.	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	53,357.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		10,671.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	0.	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		10,671.
11	Taxable income before qualified business income deduction	11	35,007.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	35,007.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		7,001.
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return. ▶	15		7,001.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16		0.
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17		0.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8995** (2019)

12/31/19

2019 Federal Depreciation Schedule

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Client 420

DIEGO J. MARTINEZ

7/07/21

11:47AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Schedule C - DM SERVICES																	
1	OFFICE EQUIPMENT **	12/15/18		15,500							15,500		775	200DB MQ	5	.38000	5,890
Total				15,500		0	0	0	0	0	15,500	775					5,890
Total Depreciation				15,500		0	0	0	0	0	15,500	775					5,890
Grand Total Depreciation				15,500		0	0	0	0	0	15,500	775					5,890

**Asset included in unadjusted basis immediately after acquisition for the QBI calculation.